



EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

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TO THE HEADS OF DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Information required for the Mid-Session Review of
the 1983 Budget

1. Purpose. This Bulletin provides instructions for the preparation and submission of revised estimates of budget authority, outlays, and receipts data for 1982 through 1987; revised estimates of Federal credit activity for 1982 and 1983; and estimates of the spendout during 1984-87 of balances of budget authority of controllable programs available at the end of 1983. This information will be used to prepare the Mid-Session Review of the 1983 Budget and to update the multi-year budget planning base.

2. Background. The Mid-Session Review, required under section 601 of the Congressional Budget Act of 1974, will present the current status of the President's Budget, including estimates for Government-owned entities outside the budget totals. The information published in the Review, together with supporting data, will provide the Congress with data needed to evaluate the President's budget, as revised. They will also assist the Congress with its budget scorekeeping responsibilities. OMB plans to transmit the Mid-Session Review to the Congress no later than July 15, 1982, as required by statute.

3. Materials Required.

a. Revised estimates of budget authority, outlays, receipts, and Federal credit data. OMB will provide agencies with three (3) copies of each of the following computer listings:

- Supplementary Source Data. This computer listing, by budget account, contains budget authority and outlays for 1982-1987 and a distribution of outlays for 1982 and 1983.
- Receipt Account Data File Listing. This computer listing contains receipt account information for 1981 through 1987. Since the 1981 data are for the last actual year, only the 1982 through 1987 data should be adjusted.

-- Federal Credit Data. This computer listing contains data on direct loan obligations, guaranteed loan commitments, and Federal Financing Bank transactions, by budget account, for 1982 and 1983.

The data in these computer listings are based on the estimates developed for the April 9 Revision of the 1983 Budget, as adjusted by OMB for supplemental pay requests requiring direct appropriations. Agencies will revise estimates in accordance with the guidelines indicated in section 4 of this Bulletin. Agencies furnishing automated budget data to OMB via computer terminals will use these terminals to make the changes contained in Attachment A. (These agencies should notify OMB as soon as possible of new accounts that need to be added to the Master Account and Receipt Account Title Files.) All other agencies will mark up and return the computer listings. (Changes will be made by drawing a single line through any amount to be changed and entering the revised amount above it in red.) Agencies should follow the guidelines shown on Attachment A in entering/processing revised data for the computer file.

b. Estimated spendout for 1984-1987 from balances of budget authority estimated for controllable programs at the end of 1983. OMB will provide three (3) copies of a computer listing at the account level containing estimates of unexpended balances of controllable programs, as reflected in the 1983 February Budget, to agencies that have balances at the end of 1983 in excess of \$100 million. These agencies will revise the amounts for 1983, estimate the spendout of these balances in future years in accordance with the instructions in Attachment B and submit this information in the format of Exhibit 1.

c. Analysis of Change. Agencies will submit two (2) copies of tables in the form of Exhibit 2 [one showing budget authority (net) and the other showing outlays (net)] to explain major changes to the estimates. Minor changes may be combined in an "Other changes" category. A memorandum entry will be included for changes in governmental receipts and for changes in direct loan obligations or guaranteed loan commitments. For purposes of reporting, a major change is defined as being one in excess of \$50 million in any one year. These tables will provide a bridge from the April 9 Revision estimates to the current estimates for 1982-1987.

Tables provided may be released to Congressional staff to provide supporting explanations for changes identified in the Mid-Session Review.

4. Basis for the revised estimates. Amounts for 1982-1987 will be revised to reflect changes due to revised economic assumptions, technical reestimates, publicly announced Presidential decisions, completed Congressional action, and Congressional inaction. General guidance on the development of the multi-year planning estimates is provided in section 26.2 of OMB Circular No. A-11.

a. Changes due to revised economic assumptions. OMB will provide, as soon as possible, the revised economic assumptions for the Mid-Session Review. Programs sensitive to these assumptions should be revised accordingly.

b. Technical reestimates. Agencies should adjust the estimates to reflect changes such as spending trends, demographic data, or other factors that may require technical reestimates.

c. Publicly announced Presidential decisions or initiatives. Estimates should be revised to reflect changes since the April 9 Revision due to:

- budget amendments and supplementals transmitted to the Congress or approved and pending in OMB (the final compilation of estimates will be adjusted by OMB to include only those items that have been approved by the President).
- deferral or rescission proposals transmitted.
- releases by the Executive Branch of amounts previously reserved under the Impoundment Control Act that were not anticipated in the April 9 Revisions.
- legislative proposals transmitted, approved, or publicly supported by the President.
- other initiatives approved by the President.

d. Congressional action or inaction. Estimates should be revised to reflect the effects of:

- enacted substantive legislation (i.e., entitlement and other legislation that has a direct impact on the planning base).
- enacted appropriations.

- final action or inaction on deferrals or proposed rescissions and deferrals initiated by the Administration or the Congress.
- delays in acting on Administration-sponsored legislation (where earlier Congressional action had been assumed in the April 9 Revision estimates). In preparing revised estimates for legislative proposals not yet enacted by the Congress, agencies should assume an effective date of October 1, 1982, where an earlier date had been assumed previously, unless there is a high probability of earlier enactment.

Only those changes that follow directly from Congressional action or inaction should be included. Enactment of discretionary authorizations without subsequent completed appropriations action should not be reflected in the revised planning base.

e. Congressional budget resolution. It is likely that the estimates will be prepared during Congressional consideration of the First Concurrent Resolution for 1983. The Administration may wish to support or disagree with various alternatives of the resolution. However, agency estimates should not reflect the resolution process or the Administration's positions unless there are explicit instructions to do so by OMB. The resolution is guidance that the Congress uses for its own budget formulation process, and program assumptions used in its formulation are not binding. Therefore it does not, in general, provide guidance for Presidential policy.

5. Timing. Agencies will submit two (2) copies of each of the required materials to OMB no later than June 23, 1982.

6. Inquiries. Inquiries should be directed to the OMB representative responsible for reviewing the agency's budget estimates.



David A. Stockman
Director

Attachments

Attachment A
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GUIDELINES FOR ENTERING/PROCESSING
CHANGES TO THE COMPUTER
DATA BASE

Agencies will follow these guidelines for entering/processing revised data for computer files.

1. Amounts are to be reported in thousands of dollars.
2. Changes to the proposed legislation (PL) column for receipt data and to the 11-digit identification code for supplementary source data may be required as follows (see OMB Circular No. A-11, sections 21.3 and 28.2):
 - All enacted supplementals should be merged with the parent account. The supplemental account should then be deleted.
 - The effect of completed Congressional action on rescission proposals (transmittal code 5), should be reflected in the parent account. Pending rescission proposals should continue to be treated as separate accounts.
 - Amendments transmitted since the April 9 Revision will be reflected in the computer materials by adjusting the 1983 budget authority request or receipt estimate appropriately and adjusting the outlays in the years affected, to reflect the effect of the amendment.
 - To permit accurate reporting and summarizing of legislative proposals, the transmittal status for amounts in the budget that were proposed for later transmittal under proposed legislation (transmittal code 2 on the supplementary source data files and code "L" (legislation) under the "PL" (proposed legislation) column of the receipt data files) should be reviewed. If the authorizing legislation has been transmitted (but not the appropriation request), the transmittal code 2 should be retained. If the authorizing legislation has been enacted, the affected account should be changed to a code 3 (proposed for later transmittal under existing legislation). If the authorization has been enacted and the appropriation request transmitted to the Congress, the transmittal code should be changed to "Supplemental under existing legislation" (transmittal code 1) on the supplementary source data files. For the receipt data files, if the authorizing legislation has been enacted, the "L" code should be crossed out and the amounts adjusted, if necessary, to reflect Congressional action.

3. Pay supplementals and their associated amounts, if enacted, should be merged into the "Appropriation" and "Outlays" entries (lines 40.00 or 43.00 and 90.00 of the A section of the Supplementary Source Data listing).

4. Section B of the Supplementary Source Data listing should be revised when necessary to agree with section A.

5. For appropriation or fund accounts not currently reflected on the computer listings, and for supplementals and pending rescission proposals transmitted since the April 9 Revision of the 1983 Budget, and still pending before the Congress, agencies will submit two (2) copies of a Supplementary Source Data (section A/D) form (see section 25.2 and Exhibit 25A of OMB Circular No. A-11). For new receipt accounts, the new accounts and related data should be entered directly onto the computer listings.

Attachment B
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INSTRUCTIONS FOR REPORTING
ESTIMATED SPENDOUT OF BALANCES OF CONTROLLABLE PROGRAMS

1. Purpose. This attachment provides instructions for preparing the report on estimated spendout of 1983 balances of controllable programs.

2. Coverage. An analysis sheet in the format of Exhibit 1 will be prepared by agencies that will have unexpended balances (the sum of obligated and unobligated balances) at the end of 1983 in excess of \$100 million. A one line agency total for such balances will be entered on the analysis sheet, with additional detail required for:

a. bureaus with account balances at the end of 1983 of more than \$1 billion;

b. appropriation accounts with 1983 year-end balances of more than \$100 million; and

c. accounts with balances of stand-by and back-up authority; i.e., authority that would not be used except to meet conditions or circumstances that may not occur (e.g., for bank deposit insurance to protect depositors in the event of a bank failure).

When the detail required by 2a-c does not add to the agency total, an "all other" line will be provided for the remainder.

3. Basis for the estimates. The report will relate to "controllable" programs only (i.e., those shown in the "Balances and Outlays from Balances" computer listing provided by OMB). Programs classified as uncontrollable are specifically excluded from this report and will not be included in the computer listing to be provided by OMB.

For the purpose of this report, the term "spendout" means gross disbursements; it is not synonymous with the term "outlays," which means checks issued, interest accrued on the public debt, or other payments net of receipts and reimbursements. It is essential that the spendout report disregard receipts and reimbursements and record gross disbursements against unexpended balances. This distinction is particularly important for revolving funds or accounts where reimbursements represent a major aspect of the financial program.

In estimating the amount of spendout of 1983 balances in each of the fiscal years 1984-1987, the following assumptions should be used:

a. Obligated balances carried forward at the end of 1983 generally will be spent out in 1984. Important exceptions are accounts having a long time lag between obligation and disbursement; e.g., construction and major procurement programs.

b. Unobligated balances will be obligated before new authority, and generally will be spent out within a year after the obligation is incurred, except as noted in paragraph 3a above. Estimates of the spendout of these balances can usually be based on assumptions concerning obligation levels in 1984 and each year thereafter.

4. Required information. Affected agencies will be furnished information from computer listings based on data in the 1983 Budget on estimates of unexpended balances (lines 24 and 74 on the program and financing schedule) and spendout of balances (lines 3130, 3140, 3230, and 3240 on the Supplementary Source Data, section B) for 1981, 1982, and 1983. (See sections 25 and 32 of OMB Circular No. A-11.) Specific instructions for completing the report in the format of Exhibit 1 are set forth below:

Description (col. 1).--This column should include the account title, as well as other applicable entries required by paragraph 2, above. Additional entries may be used if deemed desirable, for clarity.

February budget estimate (col. 2).--This column should contain the applicable amount provided in the computer listing.

Current estimate (col. 3).--The latest estimate of 1983 balances is equal to the February budget estimate modified to reflect subsequent changes due to Congressional action (or inaction), reestimates, and Presidential initiatives.

These amounts must be consistent with the effects of any 1982 or 1983 changes reported elsewhere for the Mid-Session Review. Assuming no changes in estimates of expiring authority and disregarding receipts and reimbursements, changes in estimates of budget authority and outlays will have a direct effect on the estimate of the unexpended balance (i.e., an increase in budget authority without a corresponding increase in outlays will result in an equal increase in unexpended balances, while an increase in outlays without a corresponding increase in budget authority will

result in an equal decrease in unexpended balances). The amount in this column must equal the sum of the amounts in columns 4-9.

Spendout from 1983 balances in 1984-87 (cols. 4-7).--Enter the amount of spendout of 1983 year-end balances, estimated for each of the fiscal years 1984-1987.

1983 balances as of September 30, 1987 (col. 8).--The amount of 1983 balances remaining unexpended at the end of 1986 will include the balances of stand-by and back-up authority that will not be used in the foreseeable future. Expiring balances will be excluded. Footnotes will be included to explain any balances in excess of \$50 million. All amounts of stand-by and back-up authority must be footnoted as such.

1983 balances expiring in the 1984-1987 period (col. 9).--Enter any amounts of 1983 unobligated balances that are expected to lapse unused in any of the fiscal years 1984-1987. Footnotes will be included to explain any such balances over \$50 million.

DEPARTMENT OF HUMAN SERVICES
ESTIMATED SPENDOUT OF BALANCES OF CONTROLLABLE PROGRAMS
FROM 1983 END-OF-YEAR UNEXPENDED BALANCES OF BUDGET AUTHORITY

(in millions of dollars)

Description (1)	1983 ending balances		Spendout from 1983				1983 balances as of 9/30/87 (8)	1983 unobligated balances lapsing in the 1984-87 period (9)		
	February budget estimate (2)	Current estimate (3)	balances in:							
			1984 (4)	1985 (5)	1986 (6)	1987 (7)				
Construction, general.....	700	1,200	821	156	93	40	90 <u>1/</u>	---		
Revolving fund..	151	151	151	---	---	---	---	---		
Emergency fund..	47	47	---	---	---	---	47 <u>2/</u>	---		
All other.....	<u>23</u>	<u>23</u>	<u>23</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>		
Total.....	921	1,421	995	156	93	40	137	---		

1/ Balance remaining to be spent on fully funded FY 83 new construction starts.

2/ Stand-by authority.

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DEPARTMENT OF HUMAN SERVICES
ANALYSIS OF CHANGES
BUDGET AUTHORITY 1/

(in millions of dollars)

	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>
April 9 Revision estimate.....	4,563	4,985	5,307	5,538	5,705	6,100
Changes resulting from:						
<u>Presidential initiatives</u>						
Waste water treatment plant supplemental (transmitted 4/15/82).....	60	---	---	---	---	---
Highway Safety Program: Revised vehicle emission standards--publicly supported legislative proposal.....	---	-85	-45	-45	-45	-45
<u>Completed Congressional action or inaction</u>						
Solid waste planning grants--mandatory authorization (P.L. 97-XXX).....	150	125	100	75	50	25
Inaction on higher education grant consolidation cost-saving legislation (change in effective date).....	70	60	50	40	30	30
<u>Revised economic assumptions</u>						
Lower than expected inflation has resulted in a lower Social Security cost-of-living adjustment.....	-300	-1,000	-1,000	-1,000	-1,000	-1,000
<u>Technical reestimates</u>						
Increased number of social security beneficiaries.....	100	110	120	130	140	150
Current estimate.....	4,643	4,195	4,532	4,738	4,880	5,260

1/ A separate exhibit will be prepared for outlays.